

## **Regular meeting minutes of the board held Tuesday, January 05, 2016**

The following are the regular meeting minutes of the Cape May County Board of Taxation held on Tuesday, January 5, 2016 at 2:00 p.m. in the Old Court House building, 11 North Main Street, Cape May Court House, New Jersey.

The notice of this meeting was mailed to The Press, Cape May County Herald and The Gazette newspapers published in Cape May County, and posted on the bulletin boards in the offices of the County Clerk, Board of Chosen Freeholders, and the Tax Board on May 5, 2015.

Attending: James Cafiero Jr., John McCann, John Snyder, LuAnn Wowkanech and Elizabeth Barry. The meeting was opened on a motion by Elizabeth Barry, seconded by James Cafiero.

The previous meeting minutes were approved as read on a motion by John McCann, seconded LuAnn Wowkanech and carried unanimously.

The following corrections of the tax duplicate were approved on a motion by John McCann, seconded by Elizabeth Barry and carried.

### **Dennis Township**

Shelton, Richard  
B:81.01 L:25  
Add V1 for 2015

Hart, Ben & Donna  
B:258 L:2.02  
Add S1 for 2015

### **Lower Township**

Watson, Helen  
B:591 L:3  
Prorated S1 for 2015

### **Sea Isle City**

Hornberger Trust  
B:75.02 L:600.01 Q:C-S  
Change from 2 to 15F for 2015

Newly appointed West Cape May assessor Louis Belasco was present to discuss his assessment level. West Cape May's average ratio is 106.28 percent while the Director's Ratio is 104.30. The Borough has been over-assessed since 2014. A reassessment was completed in 2011 after the recession by the prior assessor. No plan for revision has been submitted. There were 24 bona fide sales in the current fiscal year survey. The current coefficient of dispersion is 20.32 which well exceeds the primary standard established by the board to order a revaluation. The COD was explained as an outlier in the vacant land category though no one seemed to know whether the sale was bona fide and therefore representative. The decision to send a warning letter was tabled.

Kevin Maloney, the Wildwood Crest assessor appeared to discuss his assessment level. The average ratio in Wildwood Crest is 107 percent while the Director's Ratio is 107.08 percent. The Borough has been over-assessed since 2011. A revaluation was completed in Wildwood Crest in 2009 by the prior assessor. There have been substantiated complaints that the assessments are not uniform with particular emphasis on condominiums. The Borough's COD has improved and is presently 10.34. The board is considering a revaluation order and has asked for sales ratio analysis by neighborhood. Sales data suggests that the majority of the Borough is over-assessed, albeit uniformly. Mr. Maloney was unable to attend the previous board meeting and is himself newly appointed. He believes that the problems are localized and can be addressed by a compliance plan but had no evidence to substantiate his claim. The board tabled the order to revalue.

Jack Miller, Woodbine Borough assessor and administrator appeared to discuss his assessment level. Mr. Miller has had no recent bona fide sales to substantiate a ratio but the Director's Ratio for 2016 is 117.26 percent. The last assessment revision was before the recession in 2007, and that was an assessor sponsored re-assessment. Before that there had been a revaluation in 1993. Woodbine has had insufficient data to calculate a COD since 2013. Woodbine has been over-assessed since 2014. This presents certain problems, but Miller did not admit that the lack of sales was due to the Borough being over-assessed. Contrary to this, Miller suggested that the future expansion of city sewer downtown would remedy the lack of demand. Mr. Miller did not recognize a problem with the assessments nor did he offer a plan of

revision. Board members voted to table the warning letter about the pendency of a reval for Woodbine Borough.

Board staff has plans to update the tax board's two websites. All state mandated requirements have been met by the county's website insofar as meeting notices, agendas, minutes, resolutions, etc. Penny Lord had been responsible for that operation and a new staff member is expected soon to fulfill these obligations. Sales data for the prior years is now posted in Adobe PDF format on CapeMayTax.com. In conjunction with the county clerk, staff hopes to post an index of the county's condominium including summary data and images of the master deeds. This is expected to be an attractive feature off the other website site sponsored for the board and used by the public for tax appeals and the board for inter-office communications.

Both Mr. Snyder and Mr. Brown are desirous of attending the IAAO and Esri GIS/CAMA conference in February in Savannah. Part of the aforementioned webpage development will include data profiled at this conference. The board approved this travel and education expense.

Mr. Brown advised the board that a contract dispute had arisen with their data processing vendor, Vital Computer Resources. Although staffers are still gathering information, it appears as though the prior contract was let as a "closed end" contract that did not include provision for new equipment such as computers, or increases in cost to the vendor such as postage due to increases in parcel count and postage rates. A new RFP will be forthcoming to resolve these and other issues.

Mr. Brown wanted the board members to pose for professional photographs so that their profiles could be depicted on the website. The board, however, had other ideas so this suggestion was quashed for the time being.

There being no further business, the meeting was adjourned on a motion by Lu Ann Wowkanech, seconded by Elizabeth Barry and carried. Next meeting: January 19, 2016.

#### THE CAPE MAY COUNTY BOARD OF TAXATION

S/s  
James Cafiero Jr., President

S/s  
Elizabeth Barry, Commissioner

S/s  
John McCann, Commissioner

S/s  
John Snyder, Commissioner

S/s  
Lu Ann Wowkanech, Commissioner

Attest:

s/s  
George R. Brown, III  
County Tax Administrator